

PREVAILED

Roll Call No. \_\_\_\_\_

FAILED

Ayes \_\_\_\_\_

WITHDRAWN

Noes \_\_\_\_\_

RULED OUT OF ORDER

## HOUSE MOTION \_\_\_\_\_

MR. SPEAKER:

I move that Engrossed Senate Bill 1 be amended to read as follows:

- 1 Page 15, line 6, after "The" insert "**county**".
- 2 Page 122, between lines 3 and 4, begin a new paragraph and insert:
- 3 "SECTION 86. [EFFECTIVE UPON PASSAGE] (a) A **religious**
- 4 **institution may file an application under IC 6-1.1-11 before May**
- 5 **11, 2004, for exemption of one (1) or more parcels of real property**
- 6 **for property taxes first due and payable in 2002 if:**
- 7 (1) the religious institution did not file an application under
- 8 IC 6-1.1-11 for exemption of the real property with respect
- 9 to property taxes first due and payable in 2002;
- 10 (2) the religious institution acquired the real property in
- 11 1999; and
- 12 (3) the real property was exempt from property taxes for
- 13 property taxes first due and payable in 2001.
- 14 (b) If a religious institution files an exemption application
- 15 under subsection (a):
- 16 (1) the exemption application is subject to review and action
- 17 by:
- 18 (A) the county property tax assessment board of appeals;
- 19 and
- 20 (B) the department of local government finance; and
- 21 (2) the exemption determination made under subdivision (1)
- 22 is subject to appeal;

1 in the same manner that would have applied if an application for  
2 exemption had been timely filed in 2001.

3 (c) If an exemption application filed under subsection (a) is  
4 approved, the religious institution may file a claim under  
5 IC 6-1.1-26-1 with the county auditor for a refund for the payment  
6 of property taxes first due and payable in 2002 with respect to the  
7 exempt property.

8 (d) Upon receiving a claim for a refund filed under subsection  
9 (c), the county auditor shall determine whether the claim is  
10 correct. If the county auditor determines that the claim is correct,  
11 the auditor shall, without an appropriation being required, issue  
12 a warrant to the claimant payable from the county general fund  
13 for the amount of the refund due the claimant. No interest is  
14 payable on the refund.

15 (e) This SECTION expires January 1, 2005."

16 Renumber all SECTIONS consecutively.

(Reference is to ESB 1 as printed December 2, 2003.)

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Representative Avery